

**ANNUAL ACCOUNTS AND OTHER DOCUMENTS  
TO BE FILED IN ACCORDANCE WITH THE  
BELGIAN COMPANIES AND ASSOCIATIONS CODE**

**IDENTIFICATION DETAILS (at the filing date)**

Entity name : **transparency international liaison office to the european union**

Entity legal form : International non-profit organization

Address : Rue du Commerce

Nr : 31

Box :

Postal code : 1000

City : Brussels

Country : Belgium

Register of legal persons - Business Court of Brussels, French-speaking

Website :

E-mail address :

Entity number

0828.989.516

Date of filing the most recent document mentioning the date of publication of the deed of incorporation and of the deed of amendment of the articles of association

24-11-2020

ANNUAL ACCOUNTS in

EURO

approved by the general meeting of

17-05-2023

regarding the period from

01-01-2022

to

31-12-2022

Preceding period from

01-01-2021

to

31-12-2021

The amounts for the preceding period are not identical to the ones previously published.

Numbers of the sections of the standard model form not filed because they serve no useful purpose :

ABR-NPI 6.1.1, ABR-NPI 6.2, ABR-NPI 6.3, ABR-NPI 6.5, ABR-NPI 7, ABR-NPI 8

<b>LIST OF DIRECTORS AND AUDITORS</b>
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## LIST OF DIRECTORS AND AUDITORS

COMPLETE LIST with surname, first names, profession, place of residence (address, number, postal code and town) and position within the association or foundation

### **Gianesini Alessandro**

Director  
Erasmusstrasse 16 Voderhs Etage 2  
10553 Berlin  
GERMANY

### **Eriksson Daniel**

President of the board of directors  
Pfalzburger Str. 53  
10717 Berlin  
GERMANY

### **Zuleeg Fabian**

Director  
Rue de la Tulipe 25  
1050 Ixelles  
BELGIUM

### **Deladriere Pons Genevieve**

Director  
Rue du Commerce 123  
1000 Brussels  
BELGIUM

### **Ebert Monika**

Director  
Alt-Moabit 96  
10559 Berlin  
GERMANY

### **Mazars Réviseurs d'Entreprises SRL (B00021)**

0428837889  
Avenue du Boulevard 21 B8  
1210 Saint-Josse-ten-Noode  
BELGIUM

Represented directly or indirectly by :

Potters Koen (A02366)  
Réviseur d'entreprise  
Berchemstationstraat 78  
2600 Berchem (Antwerp)  
BELGIUM

## ANNUAL ACCOUNTS

## BALANCE SHEET AFTER APPROPRIATION

	Notes	Codes	Period	Preceding period
<b>ASSETS</b>				
<b>FORMATION EXPENSES</b>		20		
<b>FIXED ASSETS</b>		21/28	<b>12.603</b>	<b>10.801</b>
<b>Intangible fixed assets</b>	6.1.1	21		
<b>Tangible fixed assets</b>	6.1.2	22/27	<b>5.253</b>	<b>3.451</b>
Land and buildings		22		
Plant, machinery and equipment		23		
Furniture and vehicles		24	5.253	3.451
Leasing and other similar rights		25		
Other tangible fixed assets		26		
Assets under construction and advance payments		27		
<b>Financial fixed assets</b>	6.1.3	28	<b>7.350</b>	<b>7.350</b>
<b>CURRENT ASSETS</b>		29/58	<b>558.144</b>	<b>565.062</b>
<b>Amounts receivable after more than one year</b>		29		
Trade debtors		290		
Other amounts receivable		291		
<b>Stocks and contracts in progress</b>		3		
Stocks		30/36		
Contracts in progress		37		
<b>Amounts receivable within one year</b>		40/41	<b>145.459</b>	<b>159.386</b>
Trade debtors		40	47	4.055
Other amounts receivable		41	145.412	155.331
<b>Current investments</b>		50/53		
<b>Cash at bank and in hand</b>		54/58	<b>406.737</b>	<b>402.238</b>
<b>Accruals and deferred income</b>		490/1	<b>5.948</b>	<b>3.438</b>
<b>TOTAL ASSETS</b>		20/58	<b>570.747</b>	<b>575.863</b>

	Notes	Codes	Period	Preceding period
<b>EQUITY AND LIABILITIES</b>				
<b>EQUITY</b>				
		10/15	<b><u>122.440</u></b>	<b><u>119.401</u></b>
<b>Association or foundation Funds</b>				
	6.2	10		
<b>Revaluation surpluses</b>				
		12		
<b>Allocated funds</b>				
	6.2	13		
<b>Accumulated profits (losses)</b>				
	(+)/(-)	14	<b>122.440</b>	<b>119.401</b>
<b>Investment grants</b>				
		15		
<b>PROVISIONS AND DEFERRED TAXES</b>				
	6.2	16		
<b>Provisions for liabilities and charges</b>				
		160/5		
		160		
		161		
		162		
		163		
		164/5		
<b>Provisions for grants and legacies to reimburse and gifts with a recovery right</b>				
		167		
<b>Deferred taxes</b>				
		168		
<b>AMOUNTS PAYABLE</b>				
		17/49	<b><u>448.307</u></b>	<b><u>456.462</u></b>
<b>Amounts payable after more than one year</b>				
	6.3	17		
<b>Financial debts</b>				
		170/4		
		172/3		
		174/0		
		175		
		176		
		178/9		
<b>Amounts payable within one year</b>				
	6.3	42/48	<b>120.638</b>	<b>98.407</b>
<b>Current portion of amounts payable after more than one year falling due within one year</b>				
		42		
<b>Financial debts</b>				
		43	9	154
		430/8	9	154
		439		
<b>Trade debts</b>				
		44	21.226	24.541
		440/4	21.226	24.541
		441		
<b>Advances received on contracts in progress</b>				
		46		
<b>Taxes, remuneration and social security</b>				
		45	99.403	73.712
		450/3	890	2.835
		454/9	98.513	70.877
		48		
<b>Other amounts payable</b>				
		492/3	<b>327.669</b>	<b>358.055</b>
<b>Accruals and deferred income</b>				
		10/49	<b>570.747</b>	<b>575.863</b>
<b>TOTAL LIABILITIES</b>				

**PROFIT AND LOSS ACCOUNT**

	Notes	Codes	Period	Preceding period
<b>Operating income and charges</b>				
Gross operating margin	(+)/(-)	9900	784.565	723.334
Of which non-recurring operating income		76A		
Turnover		70		
Contributions, gifts, legacies and grants		73		
Raw materials, consumables, services and other goods		60/61		
Remuneration, social security costs and pensions	(+)/(-)	62	779.419	706.935
Depreciation of and other amounts written off formation expenses, intangible and tangible fixed assets		630	1.844	4.959
Amounts written off stocks, contracts in progress and trade debtors: Appropriations (write-backs)	(+)/(-)	631/4		
Provisions for liabilities and charges: Appropriations (uses and write-backs)	(+)/(-)	635/9		
Other operating charges		640/8		1.776
Operating charges carried to assets as restructuring costs	(-)	649		
Non-recurring operating charges		66A		8.398
<b>Operating profit (loss)</b>	(+)/(-)	9901	<b>3.302</b>	<b>1.806</b>
<b>Financial income</b>				
Recurring financial income		6.4 75/76B		<b>89</b>
Non-recurring financial income		75		89
<b>Financial charges</b>				
Recurring financial charges		6.4 65/66B	<b>263</b>	<b>253</b>
Non-recurring financial charges		65	263	253
<b>Gain (loss) for the period before taxes</b>				
	(+)/(-)	9903	<b>3.039</b>	<b>1.642</b>
<b>Transfer from deferred taxes</b>				
		780		
<b>Transfer to deferred taxes</b>				
		680		
<b>Income taxes</b>				
	(+)/(-)	67/77		
<b>Gain (loss) of the period</b>	(+)/(-)	9904	<b>3.039</b>	<b>1.642</b>
<b>Transfer from untaxed reserves</b>				
		789		
<b>Transfer to untaxed reserves</b>				
		689		
<b>Gain (loss) of the period available for appropriation</b>	(+)/(-)	9905	<b>3.039</b>	<b>1.642</b>

**APPROPRIATION ACCOUNT**

**Profit (loss) to be appropriated**

Gain (loss) of the period available for appropriation

Profit (loss) brought forward

**Withdrawals from capital and reserves**

**Appropriations to allocated funds**

**Profit (loss) to be carried forward**

	Codes	Period	Preceding period
(+)/(-)	9906	<b>122.440</b>	<b>119.401</b>
(+)/(-)	(9905)	3.039	1.642
(+)/(-)	14P	119.401	117.759
	791		
	691		
(+)/(-)	(14)	<b>122.440</b>	<b>119.401</b>

**EXPLANATORY DISCLOSURES****STATEMENT OF FIXED ASSETS****TANGIBLE FIXED ASSETS****Acquisition value at the end of the period****Movements during the period**

Acquisitions, including produced fixed assets

Sales and disposals

Transfers from one heading to another

**Acquisition value at the end of the period****Revaluation surpluses at the end of the period****Movements during the period**

Recorded

Acquisitions from third parties

Cancelled

Transferred from one heading to another

**Revaluation surpluses at the end of the period****Depreciations and amounts written down at the end of the period****Movements during the period**

Recorded

Written back

Acquisitions from third parties

Cancelled owing to sales and disposals

Transferred from one heading to another

**Depreciations and amounts written down at the end of the period****NET BOOK VALUE AT THE END OF THE PERIOD****OF WHICH**

Owned by the association or the foundation in full property

Codes	Period	Preceding period
8199P	XXXXXXXXXX	24.214
8169	3.646	
8179	1.666	
(+)/(-) 8189		
8199	26.194	
8259P	XXXXXXXXXX	
8219		
8229		
8239		
(+)/(-) 8249		
8259		
8329P	XXXXXXXXXX	20.763
8279	1.844	
8289		
8299		
8309	1.666	
(+)/(-) 8319		
8329	20.941	
(22/27)	5.253	
8349		

	Codes	Period	Preceding period
<b>FINANCIAL FIXED ASSETS</b>			
<b>Acquisition value at the end of the period</b>	8395P	XXXXXXXXXX	7.350
<b>Movements during the period</b>			
Acquisitions	8365		
Sales and disposals	8375		
Transfers from one heading to another	(+)/(-) 8385		
Other movements	(+)/(-) 8386		
<b>Acquisition value at the end of the period</b>	8395	7.350	
<b>Revaluation surpluses at the end of the period</b>	8455P	XXXXXXXXXX	
<b>Movements during the period</b>			
Recorded	8415		
Acquisitions from third parties	8425		
Cancelled	8435		
Transferred from one heading to another	(+)/(-) 8445		
<b>Revaluation surpluses at the end of the period</b>	8455		
<b>Amounts written down at the end of the period</b>	8525P	XXXXXXXXXX	
<b>Movements during the period</b>			
Recorded	8475		
Written back	8485		
Acquisitions from third parties	8495		
Cancelled owing to sales and disposals	8505		
Transferred from one heading to another	(+)/(-) 8515		
<b>Amounts written down at the end of the period</b>	8525		
<b>Uncalled amounts at the end of the period</b>	8555P	XXXXXXXXXX	
<b>Movements during the period</b>			
<b>Uncalled amounts at the end of the period</b>	(+)/(-) 8545		
	8555		
<b>NET BOOK VALUE AT THE END OF THE PERIOD</b>	(28)	7.350	



**RESULTS**

**PERSONNEL**

**Employees for whom the association or the foundation submitted a DIMONA declaration or who are recorded in the general personnel register**

Average number of employees calculated in full-time equivalents

**INCOME AND CHARGE OF EXCEPTIONAL SIZE OR INCIDENCE**

**Non recurring income**

Non-recurring operating income

Non-recurring financial income

**Non-recurring expenses**

Non-recurring operating charges

Non-recurring financial charges

**FINANCIAL RESULTS**

**Capitalized Interests**

Codes	Period	Preceding period
9087	11,1	10,2
76		
(76A)		
(76B)		
66		
(66A)		8.398
(66B)		
6502		

**RELATIONSHIPS WITH AFFILIATED ENTITIES DIRECTORS AND AUDITORS**

**AFFILIATED OR ASSOCIATED ENTERPRISES**

**Guarantees provided on their behalf**

**Other significant commitments undertaken in their favour**

**DIRECTORS, INDIVIDUALS OR BODIES CORPORATE WHO CONTROL THE ASSOCIATION OR THE FOUNDATION WITHOUT BEING ASSOCIATED THEREWITH OR OTHER ENTITIES CONTROLLED BY THESE PERSONS**

**Amounts receivable from these persons**

Conditions on amounts receivable, rate, duration, possibly reimbursed amounts, canceled amounts or renounced amounts

**Guarantees provided in their favour**

**Other significant commitments undertaken in their favour**

Codes	Period
9294	
9295	
9500	
9501	
9502	

**AUDITORS OR PEOPLE THEY ARE LINKED TO**

Emoluments du commissaire

Period
11.725

**TRANSACTIONS WITH ENTERPRISES LINKED BY PARTICIPATING INTERESTS OUT OF MARKET CONDITIONS**

**The transactions made directly or indirectly between the association or foundation and the members of management, supervisory or administrative bodies**

Period

**SOCIAL BALANCE SHEET**

Number of joint industrial committee:

**EMPLOYEES FOR WHOM THE ASSOCIATION OR THE FOUNDATION SUBMITTED A DIMONA DECLARATION OR WHO ARE RECORDED IN THE GENERAL PERSONNEL REGISTER**

	Codes	1. Full-time (period)	2. Part-time (period)	3. Total (T) or total in full-time equivalents (FTE) (period)	3P. Total (T) or total in full-time equivalents (FTE) (preceding period)
<b>During the period and the preceding period</b>					
Average number of employees	100	10	1,3	11,1	10,2
Number of hours actually worked	101	16.302	1.630	17.932	16.139
Personnel costs	102	708.527	70.892	779.419	706.395

**At the closing date of the period****Number of employees****By nature of the employment contract**

Contract for an indefinite period

Contract for a definite period

Contract for the execution of a specifically assigned work

Replacement contract

**According to gender and study level**

Men

primary education

secondary education

higher non-university education

university education

Women

primary education

secondary education

higher non-university education

university education

**By professional category**

Management staff

Employees

Workers

Others

Codes	1. Full-time	2. Part-time	3. Total in full-time equivalents
105	9	1	9,8
110	9	1	9,8
111			
112			
113			
120	4	1	4,8
1200			
1201			
1202			
1203	4	1	4,8
121	5		5
1210			
1211			
1212			
1213	5		5
130			
134	9	1	9,8
132			
133			

**LIST OF PERSONNEL MOVEMENTS DURING THE PERIOD****ENTRIES**

Number of employees for whom the association or the foundation submitted a DIMONA declaration or who have been recorded in the general personnel register during the financial year

**DEPARTURES**

Number of employees whose contract-termination date has been entered in DIMONA declaration or in the general personnel register during the financial year

Codes	1. Full-time	2. Part-time	3. Total in full-time equivalents
205	2		2
305	4		4

**INFORMATION ON TRAINING PROVIDED TO EMPLOYEES DURING THE PERIOD****Total of initiatives of formal professional training at the expense of the employer**

Number of employees involved

Number of actual training hours

Costs for the association or the foundation

of which gross costs directly linked to training

of which fees paid and payments to collective funds

of which grants and other financial advantages received (to deduct)

**Total of initiatives of less formal or informal professional training at the expense of the employer**

Number of employees involved

Number of actual training hours

Costs for the association or the foundation

**Total of initiatives of initial professional training at the expense of the employer**

Number of employees involved

Number of actual training hours

Costs for the association or the foundation

Codes	Men	Codes	Women
5801		5811	1
5802		5812	49
5803		5813	1.028
58031		58131	923
58032		58132	105
58033		58133	
5821		5831	
5822		5832	
5823		5833	
5841		5851	
5842		5852	
5843		5853	

## VALUATION RULES

### 1. Assets

The assets are valued at acquisition value. Additional costs, like non-deductible VAT, are activated. The acquisition value consists of the purchase price or manufacturing price.

#### Fixed assets

There is a distinction between:

- Formation expenses are charged against income
- Software and website: depreciation over 3 year
- Furniture: depreciation over 10 years
- Office appliances and software: depreciation over 2 to 5 years

#### Accounts receivable

Accounts receivable are valued at face value

#### Investments, cash and cash equivalents

Investments are valued at historical purchase price, increased with purchase costs such as bank costs, stock exchange taxes and brokerage.

### 2. Liabilities Debts

Debts are valued at face value.

### 3. Profit and loss accounts

Unrestricted grants and donor funds (grants and donor funds without any condition attached) are recognized as an income when payments are received.

Restricted grants and donor funds (often project-related grants) are recognized as an income when

- the management is of the opinion that it is likely that the conditions of the grant or the donor fund will be met, and
- the related costs are made. Restricted grants and donor funds are allocated to the financial year they are related to (based on the expenditure or time spent) regardless their payment. So, if costs occurred, but no funds were received, a receivable is expressed in the accounts. If funds have been received, but no costs occurred, a liability is expressed in the accounts.